







**PERSONAL EXEMPTIONS FOR CANADIANS RETURNING FROM THE US**

<b>TIME AWAY</b>	<b>\$ VALUE PER PERSON</b>			<b>NOTES</b>
<b>&gt;24 HOURS</b>	<b>C\$200</b>	<b>X</b>	<b>X</b>	You have to bring everything with you to the Canadian border.
<b>&gt;48 HOURS</b>	<b>C\$800</b>	1.14L (40 oz) LIQUOR 1.5L WINE 24x355ml BEER	200 CIGARETTES 50 CIGARS (or cigarillos) 200 TOBACCO STICKS 200g (7 oz.) manufactured tobacco	Again, bring everything with you to the border.
<b>&gt;7 DAYS</b>	<b>C\$800</b>	1.14L (40 oz) LIQUOR 1.5L WINE 24x355ml BEER	200 CIGARETTES 50 CIGARS (or cigarillos) 200 TOBACCO STICKS 200g (7 oz.) manufactured tobacco	You can ship these goods, except for booze and tobacco, limited quantities of which you can bring with you to the border.

**DUTY-FREE EXEMPTIONS FOR AMERICANS RETURNING FROM CANADA**

<b>TIME AWAY</b>	<b>\$ VALUE PER PERSON</b>			<b>NOTES</b>
<b>&lt;48 HOURS</b>	<b>US\$200</b>	<b>1L</b> (33.8 oz)	200 CIGARETTES 100 CIGARS	You have to bring everything with you to the American border.
<b>&gt;48 HOURS</b>	<b>US\$800</b>	<b>1L</b> (33.8 oz)	200 CIGARETTES 100 CIGARS	Again, bring everything with you to the border.

**DUTIES FOR AMOUNTS OVER THE PERSONAL EXEMPTION**

<b>DUTY RATES WHEN RETURNING TO</b> 	<b>DUTY RATES WHEN RETURNING TO</b> 
<p><b>7%</b> + <b>GST/HST</b> (FOR UP TO <b>\$300</b> ABOVE PERSONAL EXEMPTION)</p>	<p><b>3%</b> (FOR UP TO <b>\$1000</b> ABOVE PERSONAL EXEMPTION)</p>
<p>VARIABLE IMPORT DUTY RATES APPLY TO GOODS &gt;<b>\$300</b> ABOVE EXEMPTION</p>	<p>VARIABLE IMPORT DUTY RATES APPLY TO GOODS &gt;<b>\$1000</b> ABOVE EXEMPTION</p>